UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF INDIANA
NEW ALBANY DIVISION

———————————————————————— X

UNITED STATES OF AMERICA,

     Plaintiff,

     v.

MEDIAK, LLC,

     Defendant.

Case no. 4:19-cv-138

———————————————————————— X

COMPLAINT

The United States of America, pursuant to Section 7401 of Title 26 of the United States Code, with the authorization of a delegate of the Secretary of the Treasury and at the direction of a delegate of the Attorney General, brings this civil action to obtain a judgment against defendant Mediak, LLC for unpaid federal tax liabilities. In support of this action, the United States alleges:

Jurisdiction and Parties

1.   This Court has jurisdiction over this civil action pursuant to Sections 1331, 1340, and 1345 of Title 28 of the United States Code and Section 7402(a) of the Internal Revenue Code.

2.   Venue in this district is proper under Sections 1391(b)(1) and 1396 of Title 28 of the United States Code because this district is the principal place of business of Mediak, LLC and because this is the district in which the liabilities arose.

3.   Mediak, LLC ("Mediak") is a Kentucky limited liability company. Articles of

Organization for Mediak were filed with the office of the Kentucky Secretary of State on March

5, 2003.

4.   In October of 2003, Mediak was assigned employer identification number 80-

0080113.

Federal Tax Liabilities of Mediak, LLC

5.   A delegate of the Secretary of the Treasury made assessments against Mediak for

federal taxes on the dates and in the amounts described below. These liabilities have balances

due as of June 7, 2019, including assessed and accrued late-filing and late-payment penalties

under Section 6651 of the Internal Revenue Code, costs, and statutory interest, and after applying

any abatements, payment, and credits, as follows:

Type	Tax period ending	Assessment date	Assessment amount	Balance due as of 6/7/2019
941	06/2004	12/08/2008	$1,990.50	$2,990.37
941	09/2004	12/08/2008	$7,509.28	$22,451.92
941	12/2004	12/08/2008	$11,332.04	$33,528.18
941	12/2005	01/05/2009	$14,910.32	$40,805.00
941	03/2007	12/08/2008	$15,062.44	$39,206.63
941	09/2007	12/08/2008	$13,027.79	$32,816.84
941	12/2007	12/08/2008	$14,432.34	$35,790.10
941	09/2008	04/11/2011	$9,804.22	$22,987.91
941	12/2008	08/01/2011	$11,929.79	$27,696.49
941	03/2009	04/11/2011	$13,866.67	$31,874.40
941	06/2009	04/11/2011	$14,160.97	$32,268.49
941	09/2009	04/11/2011	$16,583.20	$37,460.27
941	12/2009	04/11/2011	$15,951.58	$35,721.03
941	03/2010	04/11/2011	$16,901.53	$35,953.20
941	06/2010	04/11/2011	$19,915.86	$43,839.75
941	09/2010	04/11/2011	$11,691.72	$24,794.16
941	12/2010	04/04/2011	$15,391.99	$13,823.33
940	12/2004	12/15/2008	$456.40	$1,249.13
940	12/2005	12/15/2008	$757.34	
		02/07/2011	$3,527.33	$11,754.80

Type	Tax period ending	Assessment date	Assessment amount	Balance due as of 6/7/2019
940	12/2006	02/07/2011	$3,250.30	$5,940.18
940	12/2007	02/07/2011	$4,650.07	$8,498.45
940	12/2008	06/06/2011	$525.61	
		03/25/2013	$3,478.67	$9,204.78
940	12/2009	06/06/2011	$815.52	
		03/25/2013	$5,084.47	$13,110.48
940	12/2010	05/09/2011	$1,042.69	
		06/10/2013	$5,107.59	$9,405.22
940	12/2011	04/23/2012	$754.70	
		04/07/2014	$2,482.56	$3,971.90
§ 6721 penalty	12/2007	01/03/2011	$25,508.13	$34,631.68
Total				**$611,774.69**

6.   On or about the dates of the assessments described in paragraph 5, a delegate of the Secretary of the Treasury duly issued notices of the liabilities to and made demand for payment upon Mediak.

7.   Despite the notices of the liabilities and demands for payment, Mediak failed, neglected, or refused to pay in full the liabilities described in paragraph 5, and after the application of all accruals, abatements, fees and costs, payments, and credits, it remains indebted to the United States for those tax periods in the amount of $611,774.69, plus statutory additions from June 7, 2019.

8.   Generally, the United States has ten years from the date of assessment to collect the taxes or bring an action in court for their collection. 26 U.S.C. § 6502.

9.   Mediak entered into an installment agreement in respect of certain of the liabilities listed in paragraph 5 on April 24, 2012. That installment agreement was terminated on April 12, 2013. Pursuant to Section 6331(k)(2) and (3)(B) of the Internal Revenue Code, the statute of limitations for collection of those liabilities was extended by 30 days as a result of the termination of that installment agreement.

10.   On February 12, 2014, Mediak requested another installment agreement in respect of certain of the liabilities listed in paragraph 5. That proposal was pending from that date until at least July 1, 2014. Pursuant to Section 6331(k)(2) and (3)(B) of the Internal Revenue Code, the statute of limitations for collection of those liabilities was thus extended for at least 169 days as a result of the proposed installment agreement.

11.   Thus, due to the extensions described in paragraphs 9 and 10, above, the limitations period for the collection of these liabilities was extended for at least 199 days, and this action is timely.

Count I: Reduce Unpaid Tax Liabilities to Judgment

12.   The United States incorporates the allegations in paragraphs 5 through 11 by reference.

13.   The United States is entitled to judgment against Defendant Mediak, LLC for federal income taxes in the amount of $611,774.69, plus statutory additions from June 7, 2019.

WHEREFORE, the plaintiff United States of America prays that this Court:

1.   Enter judgment in favor of the United States and against Defendant Mediak, LLC for the federal taxes in the amount of $611,774.69 plus statutory additions from June 7, 2019, including interest as allowed by Sections 6601, 6621, and 6622 of the Internal Revenue Code and Section 1961(c) of Title 28 of the United States Code, from that date; and

2.   Grant the United States such other and further relief, including costs of this action, as the Court deems just and equitable.

Respectfully submitted,

THE UNITED STATES OF AMERICA

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General
Tax Division, U.S. Department of Justice

By: */s/ Arie M. Rubenstein*
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JS 44   (Rev. 02/19)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. *(SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)*

I. (a) PLAINTIFFS

DEFENDANTS

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

County of Residence of First Listed Defendant _____
(IN U.S. PLAINTIFF CASES ONLY)
NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

(c) Attorneys *(Firm Name, Address, and Telephone Number)*

Attorneys *(If Known)*

II. BASIS OF JURISDICTION *(Place an "X" in One Box Only)*

❏ 1   U.S. Government
Plaintiff

❏ 3   Federal Question
(U.S. Government Not a Party)

❏ 2   U.S. Government
Defendant

❏ 4   Diversity
(Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES *(Place an "X" in One Box for Plaintiff*
(For Diversity Cases Only)   *and One Box for Defendant)*

	PTF	DEF		PTF	DEF
Citizen of This State	❏ 1	❏ 1	Incorporated *or* Principal Place of Business In This State	❏ 4	❏ 4
Citizen of Another State	❏ 2	❏ 2	Incorporated *and* Principal Place of Business In Another State	❏ 5	❏ 5
Citizen or Subject of a Foreign Country	❏ 3	❏ 3	Foreign Nation	❏ 6	❏ 6

IV. NATURE OF SUIT *(Place an "X" in One Box Only)*

Click here for: Nature of Suit Code Descriptions.

CONTRACT	TORTS		FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
❏ 110 Insurance	**PERSONAL INJURY**	**PERSONAL INJURY**	❏ 625 Drug Related Seizure of Property 21 USC 881	❏ 422 Appeal 28 USC 158	❏ 375 False Claims Act
❏ 120 Marine	❏ 310 Airplane	❏ 365 Personal Injury - Product Liability	❏ 690 Other	❏ 423 Withdrawal 28 USC 157	❏ 376 Qui Tam (31 USC 3729(a))
❏ 130 Miller Act	❏ 315 Airplane Product Liability	❏ 367 Health Care/			❏ 400 State Reapportionment
❏ 140 Negotiable Instrument	❏ 320 Assault, Libel & Slander	Pharmaceutical Personal Injury		**PROPERTY RIGHTS**	❏ 410 Antitrust
❏ 150 Recovery of Overpayment & Enforcement of Judgment	❏ 330 Federal Employers' Liability	Product Liability		❏ 820 Copyrights	❏ 430 Banks and Banking
❏ 151 Medicare Act	❏ 340 Marine	❏ 368 Asbestos Personal Injury Product Liability		❏ 830 Patent	❏ 450 Commerce
❏ 152 Recovery of Defaulted Student Loans (Excludes Veterans)	❏ 345 Marine Product Liability	**PERSONAL PROPERTY**		❏ 835 Patent - Abbreviated New Drug Application	❏ 460 Deportation
❏ 153 Recovery of Overpayment of Veteran's Benefits	❏ 350 Motor Vehicle	❏ 370 Other Fraud	**LABOR**	❏ 840 Trademark	❏ 470 Racketeer Influenced and Corrupt Organizations
❏ 160 Stockholders' Suits	❏ 355 Motor Vehicle Product Liability	❏ 371 Truth in Lending	❏ 710 Fair Labor Standards Act	**SOCIAL SECURITY**	❏ 480 Consumer Credit
❏ 190 Other Contract	❏ 360 Other Personal Injury	❏ 380 Other Personal Property Damage	❏ 720 Labor/Management Relations	❏ 861 HIA (1395ff)	❏ 485 Telephone Consumer Protection Act
❏ 195 Contract Product Liability	❏ 362 Personal Injury - Medical Malpractice	❏ 385 Property Damage Product Liability	❏ 740 Railway Labor Act	❏ 862 Black Lung (923)	❏ 490 Cable/Sat TV
❏ 196 Franchise			❏ 751 Family and Medical Leave Act	❏ 863 DIWC/DIWW (405(g))	❏ 850 Securities/Commodities/ Exchange
REAL PROPERTY	**CIVIL RIGHTS**	**PRISONER PETITIONS**	❏ 790 Other Labor Litigation	❏ 864 SSID Title XVI	❏ 890 Other Statutory Actions
❏ 210 Land Condemnation	❏ 440 Other Civil Rights	**Habeas Corpus:**	❏ 791 Employee Retirement Income Security Act	❏ 865 RSI (405(g))	❏ 891 Agricultural Acts
❏ 220 Foreclosure	❏ 441 Voting	❏ 463 Alien Detainee		**FEDERAL TAX SUITS**	❏ 893 Environmental Matters
❏ 230 Rent Lease & Ejectment	❏ 442 Employment	❏ 510 Motions to Vacate Sentence		❏ 870 Taxes (U.S. Plaintiff or Defendant)	❏ 895 Freedom of Information Act
❏ 240 Torts to Land	❏ 443 Housing/ Accommodations	❏ 530 General		❏ 871 IRS—Third Party 26 USC 7609	❏ 896 Arbitration
❏ 245 Tort Product Liability	❏ 445 Amer. w/Disabilities - Employment	❏ 535 Death Penalty			❏ 899 Administrative Procedure Act/Review or Appeal of Agency Decision
❏ 290 All Other Real Property	❏ 446 Amer. w/Disabilities - Other	**Other:**	**IMMIGRATION**		❏ 950 Constitutionality of State Statutes
	❏ 448 Education	❏ 540 Mandamus & Other	❏ 462 Naturalization Application		
		❏ 550 Civil Rights	❏ 465 Other Immigration Actions		
		❏ 555 Prison Condition			
		❏ 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN *(Place an "X" in One Box Only)*

❏ 1 Original
Proceeding

❏ 2 Removed from
State Court

❏ 3 Remanded from
Appellate Court

❏ 4 Reinstated or
Reopened

❏ 5 Transferred from
Another District
(specify)

❏ 6 Multidistrict
Litigation -
Transfer

❏ 8 Multidistrict
Litigation -
Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing *(Do not cite jurisdictional statutes unless diversity)*:

Brief description of cause:

VII. REQUESTED IN COMPLAINT:

❏ CHECK IF THIS IS A **CLASS ACTION**
UNDER RULE 23, F.R.Cv.P.

DEMAND $

CHECK YES only if demanded in complaint:
JURY DEMAND: ❏ Yes   ❏ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE _____   DOCKET NUMBER _____

DATE

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #_____   AMOUNT_____   APPLYING IFP_____   JUDGE_____   MAG. JUDGE_____

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

I.(a) **Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.

(b) **County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)

(c) **Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".

II. **Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked**.** (See Section III below**; NOTE: federal question actions take precedence over diversity cases.**)

III. **Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.

IV. **Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: Nature of Suit Code Descriptions.

V. **Origin.** Place an "X" in one of the seven boxes.
Original Proceedings. (1) Cases which originate in the United States district courts.
Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket. **PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statue.

VI. **Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service

VII. **Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.

VIII. **Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

_____ District of _____

Plaintiff(s)	))))))))))))
v.	Civil Action No.
Defendant(s)	

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)*

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____   _____

Signature of Clerk or Deputy Clerk

AO 440 (Rev. 06/12) Summons in a Civil Action (Page 2)

Civil Action No.

PROOF OF SERVICE
(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for *(name of individual and title, if any)* _____

was received by me on *(date)* _____ .

❐ I personally served the summons on the individual at *(place)* _____

_____ on *(date)* _____ ; or

❐ I left the summons at the individual's residence or usual place of abode with *(name)* _____

_____ , a person of suitable age and discretion who resides there,

on *(date)* _____ , and mailed a copy to the individual's last known address; or

❐ I served the summons on *(name of individual)* _____ , who is

designated by law to accept service of process on behalf of *(name of organization)* _____

_____ on *(date)* _____ ; or

❐ I returned the summons unexecuted because _____ ; or

❐ Other *(specify):*

_____ .

My fees are $ _____ for travel and $ _____ for services, for a total of $ _____ .

I declare under penalty of perjury that this information is true.

Date: _____

_____
Server's signature

_____
Printed name and title

_____
Server's address

Additional information regarding attempted service, etc: